

In the Title:

Please amend the title of the application as follows:

**~~CAPTION MP3 PLAYER HAVING A CAPTION DISPLAY FUNCTION, CAPTION
MP3 DATA FORMAT AND METHOD OF REPRODUCING CAPTION MP3 DATA~~**

In the Specification:

Applicant has attached a substitute specification to address the numerous items identified by the Examiner. One copy of the substitute specification shows all changes, and another copy of the substitute specification is a clean copy without any markings. No new matter has been added to the pending application by way of the Substitute Specification. Accordingly, please replace the original specification with the enclosed substitute specification.